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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE MAY 12 2006

In re application: Bauchot et al.	§ Group Art Unit: 2176
	§
	§
Serial No.: 09/838,420	§ Examiner: Stevens, Robert
	§
Filed: April 19, 2001	§ Attorney Docket No.: FR920000032US1
	§
For: Method and System in an	§ Customer No. 50170
Electronic Spreadsheet for Managing	§
and Handling User-Defined Options	§

Certificate of Transmission Under 37 C.F.R. § 1.8(a)

I hereby certify this correspondence is being transmitted via facsimile to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, facsimile number (571) 273-8300, on May 12, 2006.

By: _____


Rebecca Clayton**RESPONSE TO DECISION ON APPEAL**

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

No fees are believed to be required. If, however, any fees are required, I authorize the Commissioner to charge these fees which may be required to IBM Corporation Deposit Account No. 09-0447. No extension of time is believed to be necessary. If, however, an extension of time is required, the extension is requested, and I authorize the Commissioner to charge any fees for this extension to IBM Corporation Deposit Account No. 09-0447.

In response to the Decision on Appeal mailed March 15, 2006, Applicants respectfully request re-opening of the prosecution of this application. Please amend the above-identified application as follows:

Listing of Claims begins on page 2 of this paper.

Remarks begin on page 9 of this paper.